### 377 Compressor station equipment.

This account shall include the cost installed of compressor station equipment and associated appliances used in connection with distribution system operations.

#### TTEMS

- 1. Boiler plant, coal handling and ash handling equipment for steam powered compressor station.
- 2. Compressed air system equipment.
- 3. Compressor equipment and driving units, including auxiliaries, foundations, guard rails and enclosures, etc.
- 4. Electric system equipment, including generating equipment and driving units power wiring, transformers, regulators, battery equipment, switchboard, etc.
  - 5. Fire fighting equipment.
- 6. Gas lines and equipment, including fuel supply lines, cooling tower and pond and associated equipment, dehydrators, fuel gas mixers, special pipe bends and connections, and associated scrubbers, separators, tanks, gauges and instruments.
- 7. Laboratory and testing equipment.
- 8. Lubricating oil system, including centrifuge, filter, tanks, purifier, and lubricating oil piping, etc.
- 9. Office furniture and fixtures and general equipment such as steel lockers, first-aid equipment, gasoline dispensing equipment, lawn mowers, incinerators, etc.
- 10. Shop tools and equipment.
- 11. Water supply and circulation system, including water well, tank water piping, cooling tower, spray fence and water treatment equipment, etc., but not including water system equipment solely for domestic and general use.

## 378 Measuring and regulating station equipment—General.

This account shall include the cost installed of meters, gauges and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries to customers.

### ITEMS

- 1. Automatic control equipment.
- 2. Foundations.
- 3. Gauges and instruments.
- 4. Governors or regulators.
- 5. Meters.
- 6. Odorizing equipment.
- 7. Oil fogging equipment.
- 8. Piping.
- 9. Pressure relief equipment.

10. Vaults or pits, including valves contained therein.

Note: By-passes outside governor pits are includible in account 376, Mains.

# 379 Measuring and regulating station equipment—City gate check stations.

This account shall include the cost installed of meters, gauges, and other equipment used in measuring and regulating the receipt of gas at entry points to distribution systems.

NOTE: Pipeline companies, including companies who measure deliveries of gas to their own distribution system, shall include in the transmission function classification city gate and main line industrial measuring and regulating stations.

### ITEMS

(See account 378 for items.)

### 380 Services.

- A. This account shall include the cost installed of service pipes and accessories leading to the customers' premises.
- B. A complete service begins with the connection on the main and extends to but does not include the connection with the customer's meter. A stub service extends from the main to the property line, or the curb stop.
- C. Services which have been used but have become inactive shall be retired from utility plant in service immediately if there is no prospect for reuse, and, in any event, shall be retired by the end of the second year following that during which the service became inactive unless reused in the interim.

### ITEMS

- 1. Curb valves and curb boxes.
- 2. Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
- 3. Landscaping, including lawns, and shrubbery.
- 4. Municipal inspection.
- 5. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks
  - 6. Permits.
- 7. Pipe and fittings, including saddle, T, or other fitting on street main.
- 8. Pipe coating.
- 9. Pipe laying.